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General Assembly

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**Fifty-fifth session**
**Fifth Committee**
Agenda item 115
**Financial reports and audited financial statements, and reports of the Board of Auditors**

**Draft resolution submitted by the Chairman following informal consultations**

## Financial reports and audited financial statements, and reports of the Board of Auditors

*The General Assembly*,

*Having considered* the report of the Board of Auditors on United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000,[1] the related report of the Advisory Committee on Administrative and Budgetary Questions[2] and the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,[3]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 1999 to 30 June 2000;[4]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[5]

3. *Takes note* of the observations and endorses the recommendations made by the Advisory Committee on Administrative and Budgetary Questions thereon;[2]

4. *Also takes note* of the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2000;[3]

5. *Requests* the Secretary-General to ensure the use of objective-setting by the administrations of peacekeeping missions and that the development and

[1] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II.
[2] A/55/878.
[3] A/55/380/Add.2
[4] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 5* (A/55/5), vol. II, chap. V.
[5] Ibid., chap. II.

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attainment of these objectives are reported on to the General Assembly through mission financial performance reports;

6. *Requests* the Board of Auditors to monitor the process of the setting of objectives by missions and the measurement of their effective use or otherwise and to report thereon to the General Assembly in its annual audit report on the financial statements of peacekeeping missions;

7. *Notes with concern* the late issuance of the report of the Board of Auditors on United Nations peacekeeping operations,[1] and requests the Board of Auditors and the Secretary-General to work together to implement ways to ensure its timely and simultaneous issuance in all six official languages of the United Nations, including streamlining the format and content of the report, as well as the related financial information contained in the performance reports.

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**Fifty-fifth session**
**Fifth Committee**
Agenda item 129
**Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola**

**Draft resolution submitted by the Vice-Chairman following informal consultations**

## Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola

*The General Assembly,*

*Having considered* the report of the Secretary-General on the financing of the United Nations Observer Mission in Angola[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

*Bearing in mind* Security Council resolutions 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission, 696 (1991) of 30 May 1991, by which the Council decided to entrust a new mandate to the United Nations Angola Verification Mission (thenceforth called the United Nations Angola Verification Mission II), 976 (1995) of 8 February 1995, by which the Council authorized the establishment of a peacekeeping operation (thenceforth called the United Nations Angola Verification Mission III), 1118 (1997) of 30 June 1997, by which the Council decided to establish, as from 1 July 1997, the United Nations Observer Mission in Angola, and its subsequent resolutions, the last of which was resolution 1229 (1999) of 26 February 1999,

*Recalling* its resolution 43/231 of 16 February 1989 on the financing of the Verification Mission and its subsequent resolutions and decisions thereon, and resolution 54/17 B of 15 June 2000 on the financing of the Observer Mission,

*Reaffirming* that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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[1] A/55/844 and Corr.1.
[2] A/55/874 and A/55/879.

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*Recalling* its previous decisions regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

*Taking into account* the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such operations,

*Bearing in mind* the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

*Noting with appreciation* that voluntary contributions have been made to the Observer Mission,

*Mindful* of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to meet its outstanding liabilities,

1. *Takes note* of the status of contributions to the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola as at 30 April 2001, including the contributions outstanding in the amount of 75.8 million United States dollars, representing 5 per cent of the total assessed contributions, notes that some 45 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure payment of their outstanding assessed contributions in full;

2. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

3. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

4. *Also expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

5. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

6. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

7. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] and requests the Secretary-General to ensure their full implementation;

[3] A/55/879.

8. *Requests* the Secretary-General to take all necessary action to ensure that the liquidation of the Observer Mission is administered with a maximum of efficiency and economy;

9. *Decides* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be credited their respective share of the unencumbered balance of 967,600 dollars gross (116,200 dollars net) in respect of the period from 1 July 1998 to 30 June 2000, comprising an unencumbered balance of 149,500 dollars gross and additional requirements of 787,600 net in respect of the period from 1 July 1998 to 30 June 1999; and an unencumbered balance of 818,100 gross (903,800 dollars net) in respect of the period from 1 July 1999 to 30 June 2000, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by subsequent relevant resolutions and decisions, for the ad hoc apportionment of peacekeeping appropriations, the latest of which were resolution 52/230 of 31 March 1998 and decisions 54/456 to 54/458 of 23 December 1999 for the period 1998-2000, and taking into account the scale of assessments for the years 1998, 1999 and 2000, as set out in its resolutions 52/215 A of 22 December 1997 and 54/237 A of 23 December 1999;

10. *Decides also* that, for Member States that have not fulfilled their obligations to the Observer Mission, their share of the unencumbered balance of 967,600 dollars gross (116,200 dollars net) in respect of the period from 1 July 1998 to 30 June 2000, shall be set off against their outstanding obligations in accordance with the scheme set out in paragraph 9 above;

11. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

12. *Decides* to include in the provisional agenda of its fifty-sixth session the item entitled "Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola".

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**Fifty-fifth session**
**Fifth Committee**
Agenda item 132
**Financing of the United Nations Mission in Sierra Leone**

**Draft resolution submitted by the Vice-Chairman following informal consultations**

## Financing of the United Nations Mission in Sierra Leone

*The General Assembly*,

*Having considered* the report of the Secretary-General on the financing of the United Nations Mission in Sierra Leone[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2]

*Bearing in mind* Security Council resolution 1270 (1999) of 22 October 1999, by which the Council established the United Nations Mission in Sierra Leone, and the subsequent resolutions by which the Council revised and extended the mandate of the Mission, the latest of which was resolution 1346 (2001) of 30 March 2001,

*Recalling* its resolution 53/29 of 20 November 1998 on the financing of the United Nations Observer Mission in Sierra Leone and subsequent resolutions on the financing of the United Nations Mission in Sierra Leone, the latest of which was resolution 55/251 of 12 April 2001,

*Reaffirming* the general principles underlying the financing of the United Nations peacekeeping operations as set out in its resolution 55/235 of 23 December 2000,

*Noting with appreciation* that voluntary contributions have been made to the Mission,

*Mindful* of the fact that it is essential to provide the Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

[1] A/55/853.
[2] A/55/869 and A/55/874.

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1. *Reaffirms* its resolution 49/233 A of 23 December 1994, in particular, those paragraphs regarding the peacekeeping budgetary cycles, which should be adhered to in the future budgeting process, where possible;

2. *Takes note* of the status of contributions to the United Nations Observer Mission in Sierra Leone and the United Nations Mission in Sierra Leone as at 30 April 2001, including the contributions outstanding in the amount of 165.8 million United States dollars, representing some 28 per cent of the total assessed contributions, notes that some 19 per cent of Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursements to troop contributors that bear additional burdens owing to overdue payments by Member States of their assessments;

5. *Urges* all other Member States to make every possible effort to ensure payment of their assessed contributions to the Mission in full and on time;

6. *Expresses concern* at the delay experienced by the Secretary-General in deploying and providing adequate resources to some recent peacekeeping missions, in particular those in Africa;

7. *Emphasizes* that all future and existing peacekeeping missions shall be given equal and non-discriminatory treatment in respect of financial and administrative arrangements;

8. *Also emphasizes* that all peacekeeping missions shall be provided with adequate resources for the effective and efficient discharge of their respective mandates;

9. *Reiterates* its request to the Secretary-General to make the fullest possible use of facilities and equipment at the United Nations Logistics Base at Brindisi, Italy, in order to minimize the costs of procurement for the Mission;

10. *Endorses* the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions,[3] and requests the Secretary-General to ensure their full implementation;

11. *Requests* the Secretary-General to take all necessary action to ensure that the Mission is administered with a maximum of efficiency and economy;

12. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Mission against General Service posts, commensurate with the requirements of the Mission;

13. *Approves*, on an exceptional basis, the special arrangements for the Mission with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed

[3] A/55/869 and A/55/874, para. 10 (c).

to Governments providing contingents and/or logistical support for the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

14. *Authorizes* the Secretary-General to enter into commitments in the amount of 275 million dollars gross (273,375,000 dollars net) for the maintenance of the Mission for the period from 1 July to 31 December 2001, and decides to appropriate the amount of _____ dollars gross (_____ dollars net) for the support account for peacekeeping operations and the amount of _____ dollars gross (_____ dollars net) for the United Nations Logistics Base representing the prorated share of the Mission in the support account and Logistics Base requirements for the period from 1 July 2001 to 30 June 2002;

15. *Decides* to apportion among Member States the amount of 137,500,000 dollars gross (136,687,500 dollars net) for the Mission for the period from 1 July to 30 September 2001, in accordance with the levels set out in General Assembly resolution 55/235, as adjusted by the Assembly in its resolution 55/236 of 23 December 2000, and taking into account the scale of assessments for 2001, as set out in its resolution 55/5 B of 23 December 2000;

16. *Decides* also that, in accordance with the provisions of its resolution 973 A (X), of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 15 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 812,500 dollars approved for the Mission for the period from 1 July to 30 September 2001;

17. *Decides further* to apportion among Member States the amount of 137,500,000 dollars gross (136,687,500 dollars net) for the period from 1 October to 31 December 2001, at a monthly rate of 45,833,333 dollars gross (45,562,500 dollars net) in accordance with paragraph 15 above, and taking into account the scale of assessments for 2001 as set out in its resolution 55/5 B, subject to the decision of the Security Council to extend the mandate of the Mission beyond 30 September 2001;

18. *Decides* that, in accordance with the provisions of its resolution 973 A (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 17 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 812,500 dollars approved for the Mission for the period from 1 October to 31 December 2001;

19. *Decides also* to apportion among Member States the amount of _____ dollars gross (_____ dollars net) for the support account for peacekeeping operations and the amount of _____ dollars gross (_____ dollars net) for the United Nations Logistics Base for the period from 1 July 2001 to 30 June 2002 in accordance with paragraph 15 above, and taking into account the scale of assessments for 2001 and 2002, as set out in its resolution 55/5 B, the scale of assessments for 2001 to be applied against a portion thereof, that is, _____ dollars gross (_____ dollars net) for the support account for peacekeeping operations and _____ dollars gross (_____ dollars net) for the United Nations Logistics Base for the period from 1 July to 31 December 2001, and the scale of assessments for 2002 to be applied against the balance, that is, _____ dollars gross (_____ dollars net) for the support account for peacekeeping

operations and _____ dollars gross (_____ dollars net) for the United Nations Logistics Base for the period from 1 January to 30 June 2002;

20. *Decides further* that, in accordance with the provisions of its resolution 973 A (X), there shall be set off against the apportionment among Member States, as provided for in paragraph 19 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of _____ dollars for the support account for peacekeeping operations and _____ dollars for the United Nations Logistics Base approved for the period from 1 July 2001 to 30 June 2002, _____ dollars for the support account for peacekeeping operations and _____ dollars for the United Nations Logistics Base, being amounts pertaining to the period from 1 July to 31 December 2001, and the balance, that is, _____ dollars, for the support account for peacekeeping operations and _____ dollars for the United Nations Logistics Base pertaining to the period from 1 January to 30 June 2002;

21. *Decides* that, for Member States that have fulfilled their financial obligations to the Mission, there shall be set off against the apportionment, as provided for in paragraph 15 above, their respective share of the unencumbered balance of 2,450,800 dollars gross (2,336,400 dollars net) in respect of the period ending 30 June 2000, in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in subsequent relevant resolutions and decisions, for the ad hoc apportionment of peacekeeping appropriations, the latest of which were resolution 52/230 of 31 March 1998 and decisions 54/456 to 54/458 of 23 December 1999 for the period 1998-2000 and taking into account the scale of assessments for 2000, as set out in its resolutions 52/215 A of 22 December 1997 and 54/237 A of 23 December 1999;

22. *Decides also* that, for Member States that have not fulfilled their financial obligations to the Mission, their share of the unencumbered balance of 2,450,800 dollars gross (2,336,400 dollars net) in respect of the period ending 30 June 2000, shall be set off against their outstanding obligations in accordance with the scheme set out in paragraph 21 above;

23. *Emphasizes* that no peacekeeping mission shall be financed by borrowing funds from other active peacekeeping missions;

24. *Encourages* the Secretary-General to continue to take additional measures to ensure the safety and security of all personnel under the auspices of the United Nations participating in the Mission;

25. *Invites* voluntary contributions to the Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

26. *Decides* to include in the provisional agenda of its fifty-sixth session the item entitled "Financing of the United Nations Mission in Sierra Leone".

**Annex**

**Special arrangements with regard to the application of article IV of the financial regulations of the United Nations**

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts shall remain recorded in the Special Account for the United Nations Mission in Sierra Leone until payment is effected.

2.(a) Any other unliquidated obligations of the financial period in question owed to Governments for provision of goods and services rendered but not yet verified, as well as other obligations owed to Governments, for which claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period as well as approved verification reports shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.